

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Southwestern-Jefferson Co Con (4000)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,888,057	\$2,382,445	\$2,343,066	\$2,537,534	34%	7%	8%
	11200 Regular Programs; Middle/Junior High	\$390,827	\$0	\$7,811	\$568,629	45%	n/a	> 500%
	11300 Regular Programs; High School	\$1,265,722	\$1,971,347	\$2,018,690	\$1,896,124	50%	-4%	-6%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$52,211	\$66,367	n/a	n/a	27%
	11420 Vocational Education; Agriculture B	\$31,451	\$55,953	\$55,880	\$61,868	97%	11%	11%
	11460 Vocational Education; Occupational Home Economics	\$54,447	\$88,648	\$116,100	\$140,196	157%	58%	21%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$1,923	n/a	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$21,795	\$14,503	n/a	n/a	-33%
	12100 2007 Account Code - Gifted and Talented	\$55,970	\$13,168	\$2,225	\$11,271	-80%	-14%	407%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$14,369	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$142,702	\$118,096	\$120,433	\$78,904	-45%	-33%	-34%
	12350 Physical Impairment; Homebound	\$14,941	\$11,156	\$2,552	\$13,265	-11%	19%	420%
	12510 Culturally Different; Communication Disorders	\$33,081	\$91,262	\$74,686	\$91,206	176%	0%	22%
	12520 Culturally Different; Compensatory	\$0	\$0	\$4,851	\$12,764	n/a	n/a	163%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$202,122	\$204,358	\$206,699	\$114,254	-43%	-44%	-45%
	12610 Learning Disability	\$0	\$0	\$0	\$161,369	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$19,993	\$23,067	\$50,784	\$1,963	-90%	-91%	-96%
	12810 Special Education Preschool	\$41,250	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$0	\$3,608	\$0	\$0	n/a	-100%	n/a
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$1,562	\$1,680	\$0	n/a	-100%	-100%
	14100 Summer School Programs; Elementary	\$175	\$3,808	\$0	\$0	-100%	-100%	n/a
	14300 Summer School Programs; High School	\$29,307	\$32,991	\$20,548	\$23,048	-21%	-30%	12%
	16100 Remediation Testing	\$41,875	\$52,329	\$80,092	\$87,455	109%	67%	9%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$6,693	\$11,784	\$7,770	\$790	-88%	-93%	-90%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$107,385	\$133,720	\$134,767	\$123,452	15%	-8%	-8%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$360,522	\$0	\$0	\$0	-100%	n/a	n/a
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$367,102	\$512,340	\$530,075	n/a	44%	3%
	22210 Library/Media Services; Service Area Direction	\$0	\$0	\$0	\$654	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$133,682	\$155,453	\$148,957	\$173,218	30%	11%	16%
	22230 Library/Media Services; Audiovisual	\$3,920	\$6,567	\$5,389	\$7,088	81%	8%	32%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$889	\$0	\$0	n/a	-100%	n/a
	24100 Office of The Principal	\$392,533	\$500,561	\$467,652	\$561,723	43%	12%	20%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$0	\$9,323	n/a	n/a	n/a
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$111,858	\$169,456	\$127,980	\$107,017	-4%	-37%	-16%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$126	\$0	\$9,227	\$5,196	> 500%	n/a	-44%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$1,582	n/a	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$12,798	\$10,005	\$6,491	\$5,181	-60%	-48%	-20%
	26497 2007 Account Code - Teachers Retirement Fund	\$185,480	\$305,374	\$302,355	\$160,736	-13%	-47%	-47%
Student Academic Achievement Total		\$5,526,917	\$6,714,710	\$6,903,028	\$7,583,045	37%	13%	10%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$4,145	n/a	n/a	n/a
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$300	\$0	\$0	n/a	-100%	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$9,165	\$41,970	\$25,980	\$23,019	151%	-45%	-11%
	21220 Guidance Services; Counseling Services	\$80,965	\$103,902	\$105,853	\$167,702	107%	61%	58%
	21340 Health Services; Nurse Services	\$27,475	\$58,274	\$36,641	\$41,714	52%	-28%	14%
	21390 Health Services; Other Health Services	\$286	\$405	\$1,404	\$226	-21%	-44%	-84%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,276	\$13,337	\$37,623	\$30,871	133%	131%	-18%
	22130 Improvement of Instruction; Instructional Staff Training	\$10,633	\$0	\$0	\$20	-100%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$15	\$0	\$0	\$0	-100%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$43,279	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$45,529	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$30,315	\$33,181	\$23,805	n/a	-21%	-28%
	23120 Board of Education; Service Area Assistants	\$48,710	\$0	\$0	\$0	-100%	n/a	n/a
	23190 Board of Education; Other Governing Body Services	\$2,387	\$0	\$0	\$2,630	10%	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Southwestern-Jefferson Co Con (4000)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23210 Executive Administration; Office of The Superintendent	\$141,767	\$259,409	\$263,760	\$292,865	107%	13%	11%
	23220 Executive Administration; Community Relations	\$0	\$3,102	\$1,904	\$3,214	n/a	4%	69%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$3,846	\$48,302	\$76,377	n/a	> 500%	58%
	26700 2007 Account Code - Technology Coordinator	\$0	\$52,818	\$58,472	\$31,027	n/a	-41%	-47%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$95,370	\$111,090	\$138,795	n/a	46%	25%
Student Instructional Support Total		\$334,678	\$663,049	\$724,209	\$925,219	176%	40%	28%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$6,123	\$805	\$5,691	\$136	-98%	-83%	-98%
	23160 Board of Education; Promotion Expenses	\$224	\$4,460	\$1,119	\$3,148	> 500%	-29%	181%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$11,151	\$13,735	\$6,569	n/a	-41%	-52%
	25191 Other Fiscal Services; Refund of Revenue	\$2,115	\$8,201	\$1,252	\$300	-86%	-96%	-76%
	25195 Other Fiscal Services; Bank Account Service Charge	\$613	\$302	\$469	\$539	-12%	79%	15%
	25196 Other Fiscal Services; Cash Change	\$350	\$1,300	\$1,300	\$1,506	330%	16%	16%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$348	n/a	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$2,592	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$1,300	\$180	\$2,136	n/a	64%	> 500%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$631,257	\$806,282	\$839,566	\$915,627	45%	14%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$84,298	\$2,836	\$3,430	\$5,455	-94%	92%	59%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$36,873	\$43,678	\$33,059	\$51,789	40%	19%	57%
	26499 2007 Account Code - Other	\$0	\$219,261	\$101,757	\$56,187	n/a	-74%	-45%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$472	\$968	\$8,978	\$10,361	> 500%	> 500%	15%
	26700 Operation and Maintenance of Plant Services; Insurance	\$67,438	\$172,199	\$123,988	\$84,869	26%	-51%	-32%
	27010 Student Transportation; Service Area Direction	\$0	\$12,517	\$11,141	\$14,292	n/a	14%	28%
	27100 Student Transportation; Vehicle Operation	\$202,610	\$231,489	\$239,831	\$282,458	39%	22%	18%
	27200 Student Transportation; Monitoring Services	\$32,659	\$41,943	\$32,719	\$42,225	29%	1%	29%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$56,912	\$77,279	\$94,803	\$116,330	104%	51%	23%
	27400 Student Transportation; Purchase of School Buses	\$10,500	\$181,398	\$341,872	\$176,264	> 500%	-3%	-48%
	27500 Student Transportation; Insurance on Buses	\$832	\$575	\$1,296	\$250	-70%	-57%	-81%
	27700 Student Transportation; Contracted Transportation Services	\$405,759	\$552,576	\$554,374	\$568,486	40%	3%	3%
	27900 Student Transportation; Other Student Transportation Services	\$7,410	\$12,060	\$15,266	\$14,436	95%	20%	-5%
	27910 Student Transportation; Bus Driver Training	\$1,716	\$2,875	\$2,294	\$2,719	58%	-5%	19%
	31100 Food Services Operations; Service Area Direction	\$0	\$905	\$0	\$0	n/a	-100%	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$217,146	\$267,927	\$245,678	\$261,611	20%	-2%	6%
	31400 Food Services Operations; Food Purchases	\$176,474	\$199,365	\$218,670	\$266,106	51%	33%	22%
	31900 Other Food Services	\$22,778	\$50,248	\$72,681	\$10,255	-55%	-80%	-86%
	33100 Community Service Operations; Direction of Community Services	\$176	\$100	\$0	\$22,809	> 500%	> 500%	n/a
	33400 Athletic Coaches	\$46,877	\$72,492	\$85,645	\$94,782	102%	31%	11%
	33910 High School Band Uniforms	\$0	\$0	\$320	\$0	n/a	n/a	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$14,766	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$14,489	\$21,436	\$12,982	\$13,102	-10%	-39%	1%
Overhead and Operational Total		\$2,043,459	\$2,997,929	\$3,064,095	\$3,025,097	48%	1%	-1%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$36,418	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$2,300	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$20,048	\$3,500	\$675	\$0	-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$30,840	\$275,789	\$478,014	\$641,274	> 500%	133%	34%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$343	\$1,664	\$2,629	\$2,956	> 500%	78%	12%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$47,043	\$27,681	\$31,428	\$82,361	75%	198%	162%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$11,845	\$132,106	\$0	\$0	-100%	-100%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$5,000	\$78,150	\$80,000	\$115,214	> 500%	47%	44%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$14,840	\$19,601	\$24,003	n/a	62%	22%
	52100 Debt Services; Interest on Debt; Bonds	\$3,125	\$38,150	\$74,219	\$36,002	> 500%	-6%	-51%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$845,000	\$132,000	\$144,500	\$156,500	-81%	19%	8%
	54200 2007 Account Code - Common School Fund	\$109,500	\$338,553	\$359,417	\$163,214	49%	-52%	-55%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Southwestern-Jefferson Co Con (4000)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$146,984	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$2,500	\$1,500	\$1,500	\$2,000	-20%	33%	33%
Nonoperational Total		\$1,113,962	\$1,043,932	\$1,191,984	\$1,370,508	23%	31%	15%
prorated								
	26491 2007 Account Code - PERF	\$109,906	\$133,744	\$128,175	\$70,154	-36%	-48%	-45%
	26492 2007 Account Code - Social Security	\$405,833	\$522,838	\$545,984	\$282,993	-30%	-46%	-48%
	26494 2007 Account Code - Group Insurance	\$312,442	\$615,058	\$513,510	\$396,870	27%	-35%	-23%
	26496 2007 Account Code - Unemployment Compensation	\$1,263	\$8,505	\$11	\$82	-93%	-99%	> 500%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$21,668	\$1,557,812	\$71,280	\$40,752	88%	-97%	-43%
prorated Total		\$851,112	\$2,837,958	\$1,258,960	\$790,851	-7%	-72%	-37%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,182,436	\$9,273,719	\$7,870,697	\$8,214,560	33%	-11%	4%	62.6%	65.0%	59.9%	60.0%
Student Instructional Support	\$376,817	\$747,393	\$802,797	\$979,857	160%	31%	22%	3.8%	5.2%	6.1%	7.2%
Overhead and Operational	\$2,196,913	\$3,192,535	\$3,276,799	\$3,129,795	42%	-2%	-4%	22.3%	22.4%	24.9%	22.9%
Nonoperational	\$1,113,962	\$1,043,932	\$1,191,984	\$1,370,508	23%	31%	15%	11.3%	7.3%	9.1%	10.0%
Grand Total	\$9,870,128	\$14,257,578	\$13,142,276	\$13,694,720	39%	-4%	4%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	66.5%	70.3%	66.0%	67.1%